

947

**Annual Reports**

**OF THE TOWN OF**

# **LEMPSTER**

**NEW HAMPSHIRE**

**FOR THE YEAR ENDING**

**December 31, 1947**





## BUDGET OF THE TOWN OF

Estimates of Revenue and Expenditures for the Ensuing  
Actual Revenue and Expenditures of the Previous

SOURCES OF REVENUE	Actual Revenue Previous Year 1947	Estimated Revenue Previous Year 1948
From State:		
Interest and Dividends Tax	5.95	5.95
Savings Bank Tax	73.01	73.01
Reimbursement a/c State & Federal		
forest lands	49.92	49.92
Bounties	240.50	236.50
Class V Highways	2,232.80	2,200.00
From Local Sources except Taxes:		
Dog Tax	113.44	113.44
Withholding Tax	17.60	
Sale Cemetery Lot	10.00	
Deed Descriptions	2.00	
School rent	16.80	2.40
Trust Funds	1,200.00	
Highway, including rental of equipment	104.75	100.00
White Pine Blister Refund	1.60	
Bridge plank sold	157.05	
Xmas Trees, Long Pd. Town Forest	32.75	50.00
Income from Municipally owned Utilities:		
Refund on fire bills	1,151.25	
Motor Vehicle Permit Fees	298.01	298.00
Sale of Town Property	1,548.84	300.00
Sale of lumber Long Pd. Town Forest	2,523.52	
Amount Raised by Issue of Bonds or Notes:		
First National Bank	2,000.00	
Cash Surplus	883.01	1,882.60
From Local taxes other than Property Taxes:		
(A.) Poll Taxes—Regular @ \$2	258.00	258.00
(B.) National Bank Stock Taxes	15.00	15.00
Taxes of Yrs. 1940 to 1946 inc. int., redeemed taxes and costs	1,643.48	1,500.00
Total Revenues From all Sources Except Property Taxes	14,579.28	7,084.82
Amt. to be Raised by Property Taxes	9,827.45	12,754.03
Total Revenue	\$24,406.73	\$19,838.85

## LEMPSTER, NEW HAMPSHIRE

Year January 1, 1948 to December 31, 1948 Compared with  
 Year January 1, 1947 to December 31, 1947.

PURPOSE OF EXPENDITURES	Actual Expendi- tures Previous Year 1947	Estimated Expendi- tures Ensuing Year 1948
Current Maintenance Expenses:		
General Government:		
Withholding tax	17.60	
Town Officers Salaries	959.07	959.07
Town Officers' Expenses	483.24	520.00
Election and Registration Expenses	48.00	150.00
Expenses Town Hall & Other Town Bldgs.	104.91	150.00
Repair of Union Hall	1,001.16	
Protection of Persons and Property:		
Police Department	29.00	30.00
Fire Department	1,357.25	200.00
Blister Rust	200.00	200.00
Health:		
Bounties	236.50	236.50
Vital Statistics	3.50	5.00
Highways and Bridges:		
Town Maintenance: Summer	1,449.41	1,500.00
Town Maintenance: Winter	1,003.24	1,500.00
Gas Money	1,986.36	2,200.00
General Expenses of Highway Department	1,005.31	1,500.00
Libraries	109.00	50.00
Public Welfare:		
Old Age Assistance	320.38	500.00
Patriotic Purposes:		
Common at Street	15.00	15.00
Memorial Day and Old Home Day	60.00	40.00
War Memorial Plaque	99.43	
Recreation:		
Athletic Association	25.00	25.00
Public Service Enterprises:		
Cemeteries	81.80	81.80
Long Pond Town Forest	1,696.23	1,108.48
Trust funds	1,200.00	
Unclassified:		
Taxes bought by town	8.40	8.40
Interest and costs on taxes	3.97	3.97
Advertising and Regional Associations	20.91	24.78
Interest:		
On Temporary Loans	53.42	53.42
On Bonded Debt	75.00	50.00
Highways and Bridges:		
State Aid Construction—Town's Share	319.50	319.50
Payments on Principal of Debt:		
(a) Bonds	1,000.00	1,000.00
(b) Temporary loans	2,300.00	
(c) Bank Service Charge	15.75	15.75
Payments to other Governmental Divisions:		
County Taxes	1,111.55	1,111.55
Payments to School Districts	4,124.24	6,280.63
Total Expenditures	\$22,524.13	\$19,838.85



**Annual Reports**

**OF THE TOWN OF**

**LEMPSTER**

**NEW HAMPSHIRE**

**FOR THE YEAR ENDING**

**December 31, 1947**

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**SCHOOL DISTRICT OFFICERS**

*Moderator*

LUCIUS H. NICHOLS

*Auditor*

MARSHALL K. OLDS

*Clerk*

CHRISTINA RICHARDSON

*Treasurer*

HAROLD B. NICHOLS

*School Board*

THOMAS C. SMITH

Term expires 1948

FRANCES L. WIRKKALA

Term expires 1949

LOIS CRAGIN

Term expires 1950

*Superintendent of Schools*

HENRY HASTINGS

*School Nurse*

ZEPHRINE HASHAM

## TOWN OFFICERS

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Moderator	John A. Wirkkala
Town Clerk	Elsie M. Barton
Treasurer	Elsie M. Barton
Selectman	Horace M. Cragin
Selectman	Lucius H. Nichols
Selectman	John A. Wirkkala
Tax Collector	Elmer P. Flint
Overseer of Poor	Hubert C. Hartwell, Sr.
Road Agent, North District	Carl W. Rudenfeldt
Road Agent, South District	Hubert C. Hartwell, Jr.
Road Agent, Mountain District	Aubrey S. Thomas
Police	James E. Allen
Fire Warden	Lucius H. Nichols
Deputy	George L. Richardson
Deputy	Hubert C. Hartwell, Sr.
Deputy	Hubert C. Hartwell, Jr.
Deputy	Lawrence S. Hodgman
Deputy	John A. Wirkkala
Deputy	Harris H. Nichols
Fire Chief	Hubert C. Hartwell, Jr.
Supervisor	Harold B. Nichols
Supervisor	Hubert C. Hartwell, Jr.
Supervisor	George L. Richardson
Auditor	James J. Drew
Sexton	Harold B. Nichols

## TOWN WARRANT

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To the Inhabitants of the Town of Lempster, in the County of Sullivan, in said State, qualified to vote in town affairs:

You are hereby notified to meet at the Town House in said Lempster, on Tuesday, the ninth day of March, at ten of the clock in the forenoon, to act upon the following subjects:

ARTICLE 1. To bring in your votes for Delegates-at-large, Alternate Delegates-at-large, Delegates and Alternates Delegates to the National Convention of the various Political Parties to be held to nominate Party Candidates for the President and Vice President of the United States.

ARTICLE 2. To choose all necessary Town Officers for the year ensuing.

ARTICLE 3. To hear all reports and act thereon.

ARTICLE 4. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

ARTICLE 5. To see what sum of money the Town will vote to raise for interest on debt.

ARTICLE 6. To see what sum of money the Town will vote to raise to keep the Common mowed around the Soldiers' Monument at Lempster Street.

ARTICLE 7. To see if the Town will vote to raise \$370.50 for State Aid Construction and the State will contribute \$1,000.00 to be expended on the Second New Hampshire Turnpike.

ARTICLE 8. To see if the Town will vote to allow the Selectmen to deliver blank inventories at the time they appraise the property for taxation.

ARTICLE 9. To see if the Town will vote to reinsure the Town Hall and Union Hall.

ARTICLE 10. To see what sum of money the Town will vote to raise and appropriate for Old Home Day and Memorial Day.

ARTICLE 11. To see what sum of money the Town will vote to raise for the Library.

ARTICLE 12. To see if the Town will authorize the Selectmen to borrow money for the Town in anticipation of taxes.

ARTICLE 13. To see if the Town will vote to limit the Road Agents to the appropriations.

ARTICLE 14. To see what sum of money the Town will vote to raise for Old Age Assistance and pass any vote in relation thereto.

ARTICLE 15. To see if the Town will vote to receive sealed bids for mowing Town roadsides, a separate bid to be sent for each District.

ARTICLE 16. To see what sum per hour the Town will vote to pay for labor on the highway.

ARTICLE 17. To see what action the Town will vote to take to continue the Town Forest Committee and to take any necessary action thereto.

ARTICLE 18. To see what sum of money the Town will vote to raise for the Fire Company.

ARTICLE 19. To see if the Town will vote to raise \$25.00 for the Athletic Association.

ARTICLE 20. To see if the Town will vote to raise the salary of any Other Town Officers.

ARTICLE 21. To see if the Town will vote to raise \$200.00 for the White Pine Blister Rust.

ARTICLE 22. To see if the Town will vote to appropriate the sum of eleven dollars (\$11.00) to purchase an areial map of the town.

ARTICLE 23. To see if the Town will vote to raise and appropriate a sum not exceeding one one-hundredth of one per cent (1/100 of 1%) of the assessed valuation for the purpose of publicizing and promoting the natural advantages and resources of the town, together with other towns in the Dartmouth-Lake Sunapee Region Association, the sum of \$24.78

ARTICLE 24. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and to make an appropriation to cover the expense of such audit.

ARTICLE 25. To see if the town will authorize the Selectmen to secure the assistance of the State Tax Commission in reappraising the taxable property in the town in order to secure greater equality as between taxpayers, and to insure the assessment of all property in the town on the same standard of value, and to raise and appropriate money to pay for the same.

ARTICLE 26. To transact any other business that may legally come before said meeting.

Given under our hands and seal this fourteenth day of February, in the year of our Lord nineteen hundred and forty-eight.

HORACE M. CRAGIN  
LUCIUS H. NICHOLS  
JOHN A. WIRKKALA  
*Selectmen of Lempster.*

## REPORT OF SELECTMEN

Land and buildings	\$208,666.00
Growing wood and timber	7,960.00
Electric plants	6,450.00
36 Horses	2,900.00
1 Mule	75.00
81 Cows	9,075.00
11 Other neat stock	700.00
11 Sheep and goats	110.00
695 Fowls	880.00
Portable mills	4,500.00
Wood and lumber	3,400.00
Gasoline pumps and tanks	860.00
Stock in trade	1,810.00
Mills and machinery	500.00
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	\$247,886.00
Soldiers' Exemptions	10,660.50

## TAXES COMMITTED TO COLLECTOR

135 Poll Taxes	\$ 270.00
Property Tax	12,394.30
National Bank Stock	15.00

## APPROPRIATIONS

Town Maintenance	\$ 1,500.00
Other Town Charges	2,500.00
Payment on Principal on Debt	1,000.00
Interest on Debt	100.00
Common at Street	15.00
State Aid Construction	319.50
Old Home Day	10.00
Memorial Day	50.00
War Memorial Plaque	30.00
Library	50.00
Old Age Assistance	500.00
Lempster Fire Company	200.00
Athletic Association	25.00
White Pine Blister Rust	200.00
County Tax	1,111.55
School Tax	5,490.63
Dartmouth—Lake Sunapee Region	20.91
	<hr/>
	\$ 13,122.59

## LESS ESTIMATED REVENUE AND CREDITS

Interest and Dividends Tax	5.92
Reimbursement a/c State and Federal Lands	38.06
Savings Bank Tax	89.59
Motor Vehicle Permit Fees	255.42
Sale of Tax deeded property	100.00
	<hr/>
	\$ 488.99

### Assets

Cash in Treasury, Jan. 1, 1948	\$ 1,882.60
Bounties	236.50
1947 Uncollected Taxes	2,599.35
1946 Uncollected Taxes	12.40
1945 Uncollected Taxes	29.00
1946 Unredeemed Tax	12.37
1945 Unredeemed Tax	132.45
1944 Unredeemed Tax	80.01
1943 Unredeemed Tax	87.67
	<hr/>
	\$ 5,072.35

### LIABILITIES

First National Bank, bonds	\$ 1,000.00
Moses H. Douglass, note	1,000.00
Long Pond Memorial Divisiom, bal.	1,107.88
Lempster School District, bal. appropriation	1,490.63
1945 Special Poll Taxes due State, less interest	5.88
	<hr/>
	\$ 4,604.39

Net Debt, December 31, 1946	\$ 1,612.95
Net Debt, December 31, 1947	467.96
Decrease of Debt	1,144.99

## TOWN CLERK'S REPORT

### Receipts

Auto Tax, 1946—1947	\$ 7.47
Auto Tax, 1947—1948	290.54
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	\$ 298.01
Dog Tax	
4 males, part year, 1946	6.24
36 males	72.00
6 females	30.00
8 spayed females	16.00
	<hr/>
	124.24
	<hr/>
	\$ 422.25

### Payments:

Elsie M. Barton, Treasurer	
Auto Tax, 1946—1947	\$ 7.47
Auto Tax, 1947—1948	290.54
Dog Tax, 1946	5.44
Dog Tax, 1947	108.00
	<hr/>
	\$ 411.45
Elsie M. Barton, Town Clerk	
54 Dog license fees	10.80
	<hr/>
	\$ 422.25

ELSIE. M. BARTON,  
*Town Clerk*

## TOWN TREASURERS REPORT

### *Receipt*

Balance in Treasury, Jan. 1, 1947	\$ 883.01
Elsie M. Barton, Town Clerk	
Auto Tax, 1946—1947	\$ 7.47
Auto Tax, 1947—1948	290.54
Dog Tax, 1946	5.44
Dog Tax, 1947	108.00
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	411.45
Treasurer State of New Hampshire	
Hedgehog Bounties, 1946	\$ 240.50
Class V Highways	2,232.80
Reimbursement on loss of taxes	49.92
White Pine Blister Rust refund	1.60
Savings Bank Tax	73.01
Interest & Dividends Tax	5.95
	<hr/>
	2,603.78
Sprague & Carlton, lumber on	
Long Pond Division	2,459.60
Kneeland Lumber Co., lumber on	
Long Pond Division	63.92
Henry LaFrance, bal. on property	
purchased from town in 1946	11.25
John Wright, school rent	16.80
Walter Gardner, plowing snow	16.00
E. Lee Kelso, Cumberland &	
Kelso Trust Fund	200.00
Hira Beckwith Estate, trust fund	1,000.00
First National Bank, 2 notes	2,000.00
Alice Berger, sale of land	67.59
Margaret Donahue, Hurd land	
and deed fee	505.00
H. B. Gallop, Kari Place and	
deed fee	955.00
Harry B. Frye, withholding tax	17.60
Amabel B. C. Dahl, settees	10.00
Harold B. Nichols, sale of	
cemetery lot to F. Beckwith	10.00
Horace M. Cragin, 2 real estate	
deed description fees	2.00

Refunds on fire bills:		
Town of Newbury	\$ 654.15	
Town of Goshen	477.75	
Town of Newbury	19.35	
	_____	
		1,151.25
Carl Rudenfeldt		
Use of tractor	26.25	
Bridge plank	43.00	
	_____	
		69.25
H. C. Hartwell, Jr.		
Use of tractor	36.50	
Bridge plank	85.95	
Hire of tractor	16.00	
	_____	
		138.45
Aubrey S. Thomas		
Use of tractor	10.00	
Bridge plank	28.10	
	_____	
		38.10
L. H. Nichols, sale of christmas trees		
		32.75
E. P. Flint, Tax Collector		
1947 Property	\$ 9,827.45	
Poll	202.00	
Bank Stock	15.00	
	_____	
		\$10,044.45
1946 Property	1,563.58	
Poll	56.00	
Interest	48.57	
Costs	10.54	
	_____	
		1,678.69
1945 Tax redeemed	12.31	
Interest	.08	
Tax due in 1946 per audit	8.40	
	_____	
		20.79
	_____	
Total Receipts		\$24,406.73

Total Payments including  
service charge 22,524.13

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Balance in Treasury, Jan. 1, 1948 \$ 1,882.60

Elsie M. Barton,  
Treasurer

## SUMMARY OF RECEIPTS

### Current Revenue:

#### From Local Taxes

1. Property taxes, current year	\$9,827.45
2. Poll taxes, current year	202.00
3. National Bank Stock taxes	15.00
4. Total of Current Year's taxes collected and remitted	\$10,044.45
5. Property taxes, Previous years	1,563.58
6. Poll taxes, previous years	56.00
7. Underpayment in 1946	8.40
8. Interest received on taxes	48.65
9. Tax sales redeemed	12.31
10. Cost on tax sales	10.54

### From State:

11. For Highways and Bridges a. Class V Highway maintenance	2,232.80
12. White Pine Blister Rust Refund	1.60
13. Interest and dividend tax	5.95
14. Savings Bank Tax	73.01
15. Reimbursement a/c State and Federal Forest lands	49.92
16. Bounties	240.50
	2,603.78

### From Local Sources, except taxes:

17. Sale of Christmas trees	32.75
18. Dog licenses	113.44
19. Plowing snow	16.00
20. School rent	16.80
21. Registration of motor vehicles, 1946 permits	7.47
22. Registration of motor vehicles, 1947 permits	290.54
23. Sale of Lumber	2,523.52
24. Sale of land	1,538.84
	4,539.36

### Receipts Other than Current Revenue:

25. Temporary loans in anticipation of taxes during year	2,000.00
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26. Refunds'	1,168.85
27. Turst Funds	1,200.00
28. Sale of town property	10.00
29. Sale of cemetary lot	10.00
30. Description of deeds sold	2.00
31. Use of tractor	72.75
32. Sale of bridge plank	157.05
33. Hire of tractor	16.00
	—————
	\$ 4,636.65
Total Receipts From All Sources	\$23,523.72
Cash on hand, January 1, 1947	883.01
	—————
This Grand Total	\$24,406.73

## SUMMARY OF PAYMENTS

Town Officers' Salaries	\$ 959.07
Town Officers' Expenses	483.24
Election & Registration expense	48.00
Town & Union Hall Expense	104.91
Repair of Union Hall	1,001.16
Withholding Tax	17.60
	\$ 2,613.98
Protection of Persons and Property	
Bounties	\$ 236.50
Fire Department	200.00
Warden's Expense	1,157.25
Police	29.00
White Pine Blister Rust	200.00
	\$ 1,822.75
Health	
Vital Statistics	3.50
Highways and Bridges	
Sanding	807.60
Town Maintenance	1,449.41
Gas money	661.76
Snow Fence	99.85
Mowing Roadsides	517.00
Snow Removal	903.39
	\$ 4,439.01
Recreation	
Athletic Association	25.00
Library	109.00
Charities	
Old Age Assistance	320.38
Patriotic Purposes	
Old Home Day	\$ 10.00
Memorial Day	50.00
World War II Tablet Fund	99.43
Long Pond Memorial Division	1,696.23
	\$ 1,855.66

Public Service Enterprise		
Common at Street	15.00	
Cemeteries	81.80	
Trust Funds	1,200.00	
		_____
		\$ 1,296.80
Indebtedness		
Temporary loans	\$2,300.00	
Bond	1,000.00	
Interest on Temporary loan	53.42	
Interest on bonded debt	75.00	
		_____
		\$ 3,428.42
Payment to Other Governmental Agencies		
State Aid Construction	\$ 319.50	
County Tax	1,111.55	
School District	4,124.24	
		_____
		\$ 5,555.29
Unclassified		
Taxes bought by town	8.40	
Interest & cost on taxes	3.97	
Dartmouth—Lake Sunapee Region	20.91	
		_____
		\$ 33.28
Tractor & Snow Plow Expense		
Labor on tractor and snow plow	\$ 311.16	
Gas & oil for tractor	563.03	
		_____
		\$ 1,005.31
Total Payments per Selectmen's Orders		
		\$22,508.38
Service Charge		
		15.75
		_____
Total Payments		\$22,524.13

## VALUATION OF TOWN PROPERTY

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Union Hall, at Lempster Street	\$ 3,000.00
Town Hall, at East Lempster	1,200.00
Town Safe	100.00
Town Tractor and Snow Plow	4,000.00
Tool Shed	300.00
Road Machine	200.00
200 Chairs	100.00
Small Tools	50.00
2 Stoves	50.00
Town Library and Equipment	1,000.00
Snow Fence	200.00
11 Settees	22.00
2 Pianos	110.00
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	\$ 10,332.00

## TOWN OFFICER'S SALARIES

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### DETAILED STATEMENT OF EXPENDITURES

Horace M. Cragin, Selectman	\$ 200.00
Lucius H. Nichols, Selectman	150.00
John A. Wirkkala, Selectman	150.00
Elsie M. Barton, Treasurer	50.00
Elsie M. Barton, Town Clerk	35.00
Elsie M. Barton, 117 Permit Fees	36.00
John A. Wirkkala, Moderator	5.00
Frances L. Wirkkala, Auditor	15.00
E. P. Flint, 1947 Tax Commission	251.10
E. P. Flint, 1946 Tax Commission	41.97
H. C. Hartwell, Sr., Overseer of Poor	25.00
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	\$ 959.07

## TOWN OFFICERS' EXPENSES

The Argus Press, Reports & Ballots	\$ 202.68
Bernice M. MacWilliams, List of Estates	.50
Elsie M. Barton, Postage on Selectmen's Inventories	6.13
Triangle Tel. Co., Inc. Telephone Calls	3.97
Clinton K. Barton, Transfers & Mortgages	13.00
Brownf& Saltmarsh, Supplies	8.22
Eleanor W. Shelton, Bonds for Officers	35.00
Horace M. Cragin, Telephone Calls	1.43
Sargent Bros., Tax Supplies	10.50
Elsie M. Barton, Telephone Calls & Postage	7.44
Clinton K. Barton, Deed Description	2.00
Argus Press, Checklis	32.50
N. H. City & Town Clerk Assoc., Dues	2.00
Wheeler & Clark, dog rax Supplies	4.81
D. L. Garrison, 1947 Auto & Truck Guide	4.50
Elsie M. Barton, Recording	10.50
Edson C. Eastman Co., Inc. Supplies	32.50
Clinton K. Barton, Registering Deed	1.03
Assoc. of N. H. Assessors, dues	2.00
Kimball's Inc., Supplies	4.08
John A. Wirkkala, Tel. Calls, Cancellation Stamps	2.40
Kenneth Andler, Retainer Fee and Legal Advise & Deeds	28.00
M. K. Olds, Plane lumber for signs	3.00
Carl Rudenfeldt, 50 bridge load limit signs	25.00
H. C. Hartwell, Jr., hauling lumber for signs	4.40
E. P. Flint, overpayment on 1942 tax in 1946	1.45
overpayment on 1943 tax in 1946	4.51
expenses of Tax Collector's meeting	11.46
recoerding 4 parcels	1.00
advertising 4 parcels	4.40
Tax Collector's Asso. dues	2.00
4 registered notices	1.08
discharging and recording	1.00
selling 2 parcels	2.00
paper and postage	7.00
	<hr/>
	\$ 483.24

## ELECTION & REGISTRATION EXPENSE

George L. Richar,son, 6 supervisor meetings	\$ 12.00
Hubert C. Hartwell, Jr., 6 supervisor meetings	12.00
Harold B. Nichols, 8 supervisor meetings	16.00
H. C. Hartwell, Sr., ballot clerk	2.00

William D. Thurber, ballot clerk	2.00
Harris Nichols, ballot clerk	2.00
E. P. Flint, ballot clerk	2 00
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	\$ 48.00

#### TOWN & UNION HALL EXPENSE

Harris Nichols, Janitor salary, Union Hall	\$ 10.00
Harold B. Nichols, Janitor salary, Valley Hall	10.00
H. C. Hartwell, Jr., Cleaning vault	5.00
Harris Nichols, cleaning hall for Old Home Day	10.00
John A. Wirkkala, bulbs and outlet in Union Hall	4.80
N. H. Electric Coop., Inc., lights for Union Hall	18.61
L. H. Nichols, cordwood	6.00
Horace M. Cragin, Mr. Delaney, examing hall	2.00
Raymond Haven, insurance on Town & Union Hall	20.50
E. L. Howard, cord of wood for Union Hall	18.00
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	\$ 104.91

#### REPAIR OF UNION HALL

Merrimack Farmer's Exchange, 34 sq. shingle	\$ 207.40
Rowell Bros., wood shingles and nails	12.60
Harry B. Frye, shingling	285.90
Harry B. Frye, labor on hall	411.46
John A. Wirkkala, steel, bolts washers purchased	18.53
John A. Wirkkala, labor on irons for hall	12.00
Martin's Hardware, spikes	1.60
Martins' Hardware, supplies for hall	5.18
Gardner's Garage, labor & materials for rods and bolts for halls	13.70
Roy Buss, nails	1.15
W. H. Wirkkala, blacksmithing and use of truck	7.50
F. E. Newcomb, bolts, washers, & nuts	13.85
C. E. McAfee, nails	1.50
M. K. Olds, 87 ft. lumber, sawing 314 ft.	8.79
	-----
	\$ 1,001.16
Withholding Tax	17.60

**PROTECTION OF PERSONS AND PROPERTY**  
**FIRE PROTECTION**  
**FIRE WARDEN'S EXPENSES**

Lempster Fire Company, appropriation	\$ 200.00
L. H. Nichols, express on fire tools	\$1.00
Forestry & Recreation Dep't. fire tools	5.00
L. H. Nichols, forest fire bill, Goshen Fire	477.75
L. H. Nichols, forest fire bill Newbury Fire	654.15
L. H. Nichols, forest fire bill Newbury Fire	19.35
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	\$1,157.25

**POLICE PROTECTION**

James E. Allen, Police service	\$ 9.00
James E. Allen, Police Officer	10.00
James E. Allen, Dog Police	10.00
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	\$29.00

**HEDGEHOG BOUNTIES**

Horace M. Cragin, 158 Bounties	\$ 79.00
L. H. Nichols, 221 bounties	110.50
John A. Wirkkala, 94 bounties	47.00
	<hr/>
	\$236.50

**WHITE PINE BLISTER RUST**

John H. Foster, State Forrester, appropriation	\$200.00
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**VITAL STATISTICS**

Elsie M. Barton, vital statistics	\$ 3.50
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**LIBRARY**

Elsie M. Barton, Trustee, bal. 1946 appropriation	\$59.00
Elsie M. Barton, Trustee, 1947 appropriation	50.00
	<hr/>
	\$109.00

**ATHLETIC ASSOCIATION**

M. K. Olds, Treas., A.A. Association, appropriation	25.00
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## PUBLIC SERVICE ENTERPRISE

James E. Allen, Jr., mowing Common at Lempster Street	\$15.00
CEMETERIES	
Harold B. Nichols, shoveling snow for Abbie Pitkin Burial	\$1.80
Harold B. Nichols, mowing East Lempster Cemetery	75.00
Harold B. Nichols, mowing Gee Cemetery	5.00
	<hr/>
	\$81.80

## TRUST FUND

Harold B. Nichols, Trustee of Trust Funds:	
Cumberland & Kelso Trust Fund	\$200.00
Beckwith Fund	1000.00
	<hr/>
	\$1200.00

## MOWING ROADSIDES

Herbert L. Magoon, Santi road	\$50.00
Herbert L. Magoon, Howard road	45.00
H. C. Hartwell, Sr., Lovejoy road	60.00
Bid No. 2 South District	50.00
Clarence Whipple, Mountain road	68.00
Clarence Whipple, Cold Pond road	129.00
Elmer P. Flint, Berquist road	35.00
James Allen, Allen road	40.00
Bruce Nichols, Nichols road	40.00
	<hr/>
	\$517.00

## SNOW FENCE

H. C. Hartwell, Jr.	\$99.85
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## SNOW REMOVAL

H. C. Hartwell, Jr.	\$854.34
Town of Marlow, plowing snow on Sand Pond road	48.00
Harry Young, Jr., shoveling out fire house doors	1.05
	<hr/>
	\$903.39

CHARITIES  
OLD AGE ASSISTANCE

State of New Hampshire	\$320.38
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PATRIOTIC PURPOSES

Bruce S. Nichols, Old Home Day Appropriation	\$10.00
James E. Allen, Memorial Day appropriation	\$50.00
James E. Allen, World War II Tablet Fund	99.43
	<hr/>
	\$159.43

LONG POND MEMORIAL DIVISION

Arthur Whitcomb Inc., bulldozing	\$692.15
New England Metal Culvert Co.	171.81
H. C. Hartwell, Jr., labor	832.27
	<hr/>
	\$1,696.23

LABOR REPORT ON THE REPAIR OF UNION HALL

Harry B. Frye, labor	\$198.40
Harry B. Frye, labor	211.50
Hubert Hartwell, Jr., labor	188.76
Gilbert Pinkney, labor	4.60
Wesley Hartwell, labor	2.40
Carl Rudenfeldt, labor	47.25
Almon Clark, use of truck	2.00
Hubert Hartwell, Jr., use of drill	5.00
Hubert Hartwell Jr., iron	.75
Hubert Hartwell, Jr., use of truck	8.60
Hubert Hartwell, Jr., welding	10.50
	<hr/>
	\$679.76

TRACTOR & SNOW PLOW EXPENSE

Martin's Hardware, hooks, bolts, and paint	\$5.66
Ubald Geoffrion, tractor parts	2.00
Gardner's Garage, welding	2.00
I. Silverman, tractor parts	2.00
Unity Road Garage, tractor parts	10.73
Municipal Steel Corp., steel and freight	35.33

Municipal Steel Corp., blade for road machine	48.19
March Clark, freight on parts	.25
Silsby & Johnson Inc., bolts etc. for tractor	6.41
H. C. Hartwell, Jr., battery & supplies	14.49
John A. Wirkkala, wiring tractor shed	13.72
A. M. Flanders, Inc., tractor parts	170.38
	_____
	\$311.16

**HIGHWAY DEPARTMENT**  
**TOWN MAINTENANCE**

H. C. Hartwell, Jr.	\$499.30
Carl W. Rudenfeldt	500.00
Aubrey Thomas	450.11
	_____
	\$1449.41

**GAS MONEY**

H. C. Hartwell, Jr.	\$381.43
Carl W. Rudenfeldt	280.33
	_____
	\$661.76

**SANDING**

H. C. Hartwell, Jr.	\$301.35
Carl W. Rudenfeldt	177.35
Aubrey Thomas	204.40
Merrimack Farmer's Exchange, sale for sand	38.50
Treas. State of New Hampshire, sand	86.00
	_____
	\$807.60

**LABOR ON TRACTOR**

H. C. Hartwell, Jr.	\$563.03
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**GAS & OIL FOR TRACTOR**

H. C. Hartwell, Jr., gas for tractor	\$112.01
Central Petroleum Co., tractor oil and freight	19.11
	_____
	\$131.12

## INDEBTEDNESS

### TEMPORARY LOANS

First National Bank, 2 notes	\$2,000.00
Moses H. Douglass, payment on note	300.00
<hr/>	
	\$2,300.00

### BONDED DEBT

First National Bank, bonds	\$1,000.00
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### INTEREST ON TEMPORARY LOAN

First National Bank, interest on 2 notes	\$15.92
Moses H. Douglass, interest on note	37.50
<hr/>	
	\$53.42

### INTEREST ON BONDED DEBT

First National Bank, interest on bonds	\$75.00
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### PAYMENT TO OTHER GOVERNMENTAL AGENCIES

Treas. State of N.H., State Aid Construction	\$319.50
Merton J. Sargent, Treas., County Tax	1,111.55
Harold B. Nichols, School Treas., dog tax	124.24
Harold B. Nichols, School Treas., part appropriation	4,000.00
<hr/>	
	\$5,555.29

### UNCLASSIFIED

E. P. Flint, taxes bought by town	\$8.40
E. P. Flint, Interest	.56
E. P. Flint, Costs tax sale	3.41
<hr/>	
	\$12.37
Dartmouth-Lake Sunapee Region, app opriation	\$20.91

## ROAD REPORT OF NORTH DISTRICT

CARL RUDENFELDT, *Agent*

### TOWN MAINTENANCE

Edward Howard & truck	\$40.80
Edward Howard, use of tractor	1.00
Frank Pollard, labor	1.40
Carl Rudenfeldt, labor	65.80
Carl Rudenfeldt, spikes	.80
Carl Rudenfeldt, Stringers	3.65
Frank Pitman, truck	7.20
H. C. Hartwell, Jr., road machine	59.20
H. C. Hartwell, Jr., truck	5.30
Frank Pitman, Jr., Jr., labor	.70
Mrs. E. J. McAfee, gasoline	18.75
Laurence MacLeod, labor	12.60
Wesley Hartwell, labor	11.20
Town of Lempster, use of tractor	18.50
H. C. Hartwell, Sr., Tractor driver	59.20
Werner Rudenfeldt, labor	29.50
George Leslie, labor	24.50
Wm. H. Heiser, labor	47.60
Warren Heiser, labor	42.70
G. J. Pinkney, labor	53.20
Total Payments	 \$500.00

### GAS MONEY

New England Metal Culvert Co.	\$24.70
Carl Rudenfeldt, labor	50.60
Werner Rudenfeldt, labor	14.70
H. C. Hartwell, Jr., road machine	12.80
H. C. Hartwell. Sr., tractor driver	27.20
Town of Lempster, use of tractor	7.75
Town of Lempster, bridge plank	43.00
Wesley Hartwell, labor	4.90
G. J. Pinkney, labor	4.90
Mrs. E. J. McAfee, gasoline	8.50
H. C. Hartwell, Jr., truck	2.00
Robert Decook, labor	4.80
Arthur Rudenfeldt, labor	4.80
Werner Marshall, labor	4.80
B. Jackson, labor	2.40

Leon Laroche, labor	2.40
Davis & Symonds, lumber	15.00
V. Hugh Pollard, labor	24.00
V. Hugh Pollard, dynamite & caps	5.88
Edward Young, labor	6.40
Frank Pitman, labor	6.40
George Richardson, gasoline	2.40
Peter Sanderguard, labor donated	0.00
 Total Payments	
	\$280.33

## SANDING

Edward Howard, truck	\$58.45
Mrs. Edward Howard, truck driver	2.10
Robert Olds, labor	10.15
Carl Rudenfeldt, labor	3.15
Harry Young, labor	1.40
Hamilton, labor	9.10
A. Thomas, labor	3.50
R. Hamel, labor	2.80
Quentin Martin, labor	1.40
H. C. Hartwell, Jr., truck	33.60
Wesley Hartwell, labor	1.40
G. J. Pinkney, labor	1.40
Harry E. Frye, labor	8.40
H. C. Hartwell, Sr., truck	21.60
W. D. Thurber, labor	8.40
Richard Hartwell, labor	8.40
Harold Whiting, labor	2.10

Total & Payments \$177.35

## ROAD REPORT OF MOUNTAIN DISTRICT

AUBREY S. THOMAS, *Road Agent*

Aubrey Thomas, Sr., labor	\$50.40
Aubrey Thomas, team	6.00
Harold Whiting, labor	32.40
Edward Young, labor	6.40
Edward Howard, truck	96.00
Aubrey Thomas, Jr., labor	36.80
M. K. Olds, bridge stringers	7.20
Town of Lempster, bridge plank (331 ft.)	28.10

Ceceil Parshley, labor	25.20
E. P. Flint, labor	37.10
Earl Parshley, labor	14.00
Frank Pollard, labor	5.60
Hubert C. Hartwell, Jr.	25.60
Hubert Hartwell, Sr.	32.00
Edward Smith	16.80
Bruce Nichols	6.40
Mrs. C. E. McAfee, gas	1.17
Byron Richards, gas	12.94
Town of Lempster, use of tractor	10.00

\_\_\_\_\_ \$450.11

SANDING

Aubrey Thomas	\$26.20
Aubrey Thomas, Jr.	6.40
Donald Berlanger	3.20
Edward Howard, Truck	107.20
Edward Howard, labor	10.20
Earl Parshley	10.60
Jordan Tupper	8.00
Cecil Parshley	7.00
Harold Nichols	6.40
Harold Whiting	9.60
Austin Carr	3.20
Albert Ballou	3.60
Frank Pollard	2.80

\_\_\_\_\_ \$204.40

ITEMIZED ACCOUNTS OF MONEY DRAWN FROM  
 THE TOWN OF LEMPSTER  
 HUBERT C. HARTWELL, JR., *Road Agent*,  
 SOUTH DISTRICT  
 TOWN MAINTENANCE

H. C. Hartwell Jr., & truck	\$65.70
H. C. Hartwell Jr., labor	72.20
G. J. Pinkney labor	73.00
H. C. Hartwell Sr., & truck	25.80
H. C. Hartwell Sr., labor	43.20

Malcolm Olds, labor	5.60
James Drew labor	3.00
Harry E. Frye, labor	22.40
Harry B. Frye, labor	26.60
James Allen, labor	4.20
James Allen & team	3.75
Wesley Hartwell, labor	14.70
W. D. Thurber, labor	16.10
Harris Nichols, labor	4.60
Russell Martin, labor	27.30
Bruce Nichols, labor	6.40
Orson Nichols, labor	20.80
W. H. Heiser, labor	16.80
B. W. Richards, gas	4.00
G. Richardson, gas	6.95
Mrs. E. J. McAfee, gas	12.50
Town of Lempster, use of Tractor	19.50
R. Hartwell, labor	4.20
 Total Payments	 \$499.30

#### GAS MONEY

H. C. Hartwell, Jr., & truck	\$26.30
H. C. Hartwell Jr., labor	14.60
H. C. Hartwell Sr., labor	34.75
H. C. Hartwell Sr., & team, mowing roadsides	68.00
Town of Lempster, use of tractor	6.75
Town of Lempster, Bridge Plank	64.30
Mrs. E. J. McAfee, gasoline	11.65
Warren Heiser, labor	16.80
G. J. Pinkney, labor	33.40
W. H. Heiser, labor	5.60
George Leslie, labor	5.60
Wesley Hartwell, labor	25.30
Orson Nichols, labor	20.00
Bruce Nichols, labor	3.80
New England Metal Culvert Co.	19.13
Almon Clark & truck	7.20
M. K. Olds, sawing	10.00
Russell Martin, labor	8.25
 Total Payments	 \$381.43

### SNOW FENCE

H. C. Hartwell Jr., & truck	\$9.00
H. C. Hartwell Sr., & truck	41.75
W. H. Heiser, labor	4.20
Warren Heiser, labor	4.20
G. J. Pinkney, labor	4.20
W. D. Thurber, labor	19.30
Harry E. Frye, labor	17.20
 Total Payments	 \$99.85

### SANDING

H. C. Hartwell Jr., & truck	\$74.40
Robert Olds	23.60
Harris Nichols	6.30
H. C. Hartwell Sr. & truck	100.35
Harry E. Frye	19.60
W. D. Thurber	24.80
Harry B. Frye	5.60
G. J. Pinkney	12.60
Wesley Hartwell	4.60
Richard Hartwell	7.00
George Thurber	11.20
Eugene Pike	2.10
Harold Nichols	4.40
Almon Clark	4.80
 Total Payments	 \$301.35

### GAS FOR TRACTOR

Mrs. E. J. McAfee	\$54.28
W. H. Wirkkala	24.92
B. W. Richards	16.51
G. L. Richardson	5.68
Ralph Hamel	2.20
George Auger	7.02
Ray Martin	1.40
 Total Payments	 \$112.01

### SNOW REMOVAL

H. C. Hartwell Jr.	\$161.50
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Harris Nichols	155.60
Orson Nichols	94.20
John Wirkkala	65.60
Russell Martin	53.10
G. J. Pinkney	17.20
Bruce Nichols	53.00
Warren Heiser	29.60
H. C. Hartwell, Sr.	57.80
Ralph Hamel	6.70
Herman Sawyer	11.20
Henry Perry	11.20
Theodore Wirkkala	2.10
Aubrey Thomas	2.80
Clarence Whipple	2.80
Malcolm Olds	2.10
Robert Olds	2.10
Harry E. Frye	5.60
Harry B. Frye	5.60
Richard Hartwell	12.80
Almon Clark	33.00
Mrs. E. J. McAfee	28.18
Hamblen's Store	29.94
B. W. Richards	3.47
Mr. Gagne	1.90
G. L. Richardson	2.25
H. C. Hartwell, Jr., use of car	3.00

Total Payments \$854.34

#### Labor on Tractor, Snow Plow & Road Machine

H. C. Hartwell, Jr.	\$109.70
Harris Nichols	68.00
John Wirkkala, Welding	10.50
H. C. Hartwell, Jr., Welding	157.00
Orson Nichols	3.40
John Wirkkala	4.10
Wesley Hartwell	3.60
Almon Clark	36.00
H. C. Hartwell, Jr., use of car	18.00
H. C. Hartwell, Jr., Prestone	5.30
H. C. Hartwell, Jr., Freight on parts	1.55
G. J. Pinkney	52.10
Bruce Nichols	3.20
H. C. Hartwell, Sr.	71.90

H. C. Hartwell, Sr., use of truck	3.00
Ray Martin, radiator supplies	.88
Unity Road Garage	4.00
Russell Martin	10.80
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Total Payments	\$563.03

### LONG POND PROJECT

H. C. Hartwell, Jr., *Construction Engineer*

H. C. Hartwell, Jr., foreman	\$175.77
H. C. Hartwell, Jr., use of truck	53.60
Harris Nichols, labor	25.65
Orson Nichols, labor	7.20
G. J. Pinkney, labor	78.60
Don Kieffer, labor	26.40
Wesley Hartwell, labor	39.20
Aubrey Thomas, Jr., labor	20.00
Edward Smith, labor	20.00
Bruce Nichols, labor	3.20
Robert Olds, labor	20.80
Town of Lempster, use of tractor	10.25
Town of Lempster, bridge plank	21.65
Richard Diehl, surveyor, etc.	17.63
David Diehl, labor	8.40
Norman Pollard, labor	19.20
Harold Whiting, labor	6.40
Mrs. E. J. McAfee, gasoline & nails	10.10
Rowell Bros., cement & spikes	10.10
H. C. Hartwell, Sr., labor	33.30
H. C. Hartwell, Sr., truck	44.10
V. Hugh Pollard, dynamite & labor	6.90
Harry E. Frye, labor	7.20
Almon Clark, labor	31.20
Almon Clark, tractor & loader	117.00
George Richardson, gasoline	9.43
Barney Richards, labor	6.40
New England Metal Culvert Co., culverts	171.81
H. C. Hartwell, Jr., pick handle	.90
H. C. Hartwell, telephone calls	1.69
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Total Payments	\$1004.11

## REAL ESTATE ACQUIRED BY TAX DEEDS

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1. F. W. Grafton Land. This land is located on the west side of the D. C. Highway from East Lempster to Newport, adjoins land of F. A. Barton, John Pike and others, said to contain 22 acres.
2. Fred J. Stone. This is a small piece of land about 2 acres. This is where Stone had his cottage and land to plant on. Clarence Whipple owns all around, only the highway.
3. Ernest Viner Land. Formerly known as the Booth and Campbell land.
4. Dan Paul Estate. Part of the Blanchard Place. A lot of growing pine on the lot, contains 75 acres and is south of the highway from Lempster to Unity.
5. Emmet Robinson Estate. Part of the D. Hosley Land, so called. This piece of land lies on the west side of the Dartmouth College highway leading from Goshen to East Lempster and is bounded on the north by land of Charles Sabin and easterly by said highway, and contains 18 acres more or less.
6. Graves land so-called. This piece of land is bounded on the north by land of Chauncy Quimby, on the east by land of Fred Booth, on the south by land of Lucius Purmort, and Rueben Morgan and on the west by land of Warren Triff, J. B. Tenant and W. H. McKellips.
7. Will A. Perkins Place. Contains about 285 acres. Bounded by Susie Hurd, W. F. Horton place, Mr. A. Johnson, and F. A. Barton.
8. Frederick Drake Land. This land is situated in the southern part of the town, bounded by James Mater on the south, on the west by Jonathan Huntley, on the north by William Parker, and on the east by the highway. Contains 18 acres.
9. Tattrie & Laino Land. This is situated over by the Mildred Felix place and contains 1/8 acre.
10. Charles H. Emerson. A certain tract of land situated on Lempster Mountain, bounded on the east and south by land of the Champlain Realty Co., on the west by the highway which

leads from the Norton place on the Marlow road to Sand Pond, and on the north by land of Mrs. Addie Kempton and is known as the D. Nichols lot.

11. Shirley Smith House located on land of W. D. Thurber.
12. Carey Land situated and bounded as follows: Beginning at the northwest corner of the Hickey lot so called, thence easterly on the range of stone wall between Dolphus S. and Nathan George to the corner of said George land, thence easterly and southerly on the fence and store wall built near Allen Carey's meadow, thence easterly on the range of fence now built crossing Cold River to the opposite side, thence southerly on the the bank of said river to land owned by Harvey J. Huntley; thence southerly on said Huntley lard to land of Joseph Metcalf, thence westerly on said Metcalf's land thence westerly on land of Jeremiah Metcalf to land of said George, thence northerly on land of said George to the first mentioned bounds, containing fifty acres more or less.

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#### AUDITOR'S REPORT

This is to certify that I have examined the books and accounts of the Selectmen, Treasurer, Tax Collector, Town Clerk, and other officers of the town of Lempster. I find them correct and properly vouched.

James J. Drew  
*Auditor*

Lempster, N. H., January 30, 1948

## REPORT OF TRUSTEES OF TRUST FUNDS

For the year Ending December 31, 1947

### *Receipts*

#### School Funds:

Asa Way, Interest 2%	\$ 8.98
Henry Hurd, interest 2%	3.34
	\$ 12.32

#### Cemetary Funds:

James G. Hosley, interest 2%	6.21
Charles Booth, interest 2%	10.29
Duren S. Honey, interest 2%	3.05
Almon Booth, interest 2%	2.03
Frank B. Davis, interest 2%	1.50
Leander Hill, interest 2%	4.13
William T. Thissell, interest 2%	4.12
Andrew J. Mitchell, interest 2%	4.10
Minerva Gee, interest 2%	1.50
Frank W. Huntoon, interest 2%	2.01
Mina Shanks, interest 2%	4.08
Charlotte Harris, interest 2%	2.51
Ransom Beckwith, interest 2%	8.33
John Cumberland, interest 2%	1.67
Duren S. Honey, interest 2%	3.14
Arthur K. Hodgman, interest 2%	2.01
Henry Bingham, interest 2%	2.01
Fred C. Parker, interest 2%	4.12
James J. Nichols and Leonard P. Little, interest 2%	2.01
Ellen M. Hooper, interest 2%	2.01
William P. and Camilla U. Hodgman, interest 2%	2.01
Henry Huntly, interest 2%	.80
Total Income for the year 1947	85.96
Unexpended Income Dec. 31, 1946	80.27
 Total Receipts	 \$ 166.23

### Expenditures

Lempster School District	\$ 12.32
Harold B. Nichols, labor	76.70
Harold B. Nichols, use of truck	1.50
Harold B. Nichols, loan and trucking	.75
Harold B. Nichols, lawn seed	.35
Carl Rudenfeldt, sharpening lawn mower	1.25
Carl Rudenfeldt, sharpening lawn trimmers	1.25
Service charge on checking account at bank, January 1947	.18
 Total Expenditures	 \$ 94.30
 Unexpended Income Dec. 31, 1947	 \$ 71.93

### WHERE TRUST FUNDS ARE INVESTED

#### School Funds:

Asa Way	Newport Savings Bank	\$ 447.50
Henry Hurd	" " "	166.66

#### Cemetary Funds:

James G. Hosley	" " "	300.00
Charles Booth	" " "	500.00
Duren S. Honey	" " "	150.00
Almon Booth	" " "	100.00
Frank B. Davis	" " "	75.00
Lealander Hill	" " "	200.00
Andrew J. Mitchell	" " "	200.00
William T. Thissell	" " "	200.00
Minerva Gee	" " "	75.00
Frank W. Huntoon	" " "	100.00
Mina Shanks	" " "	200.00
Charlotte Harris	" " "	125.00
Ransom Beckwith	" " "	1,000.00
John Cumberland	" " "	200.00
Duren S. Honey	Sugar River Savings Bank	150.00

Arthur K. Hodgeman	Sugar	River	Savings	Bank	100.00
Henry Bingham	"	"	"	"	100.00
Fred C. Parker	"	"	"	"	200.00
Ellen Hooper	"	"	"	"	100.00
Henry Huntly	"	"	"	"	40.00
James J. Nichols and					
Leonard P. Little	"	"	"	"	100.00
William P. and Camilla					
U. Hodgeman	"	"	"	"	100.00

Harold B. Nichols  
Charles F. Clark  
Lucius H. Nichols,

Trustees.

**REPORT OF TAX COLLECTOR**  
**SUMMARY OF WARRANT—LEVY OF 1947**

*Debits*

Taxes Committed to Collector:

Property Taxes	\$12,394.30
Poll Taxes	270.00
National Bank Stock Taxes	15.00

Total Warrant	\$12,679.30
Added Taxes:	
Property Taxes	12.50
Poll Taxes	6.00
Total Debits	\$12,697.80

*Credits*

Remittance to Treasurer

Property Taxes	\$ 9,827.45
Poll Taxes	202.00
National Bank Stock Tax	15.00

Abatements:	
2 Poll Taxes	4.00
Property Tax	50.00
Uncollected Taxes	
Property Taxes	2,529.35
Poll Taxes	70.00
	\$12,697.80

**SUMMARY OF WARRANT—LEVY OF 1946**

*Debits*

Uncollected Taxes as of Jan. 1, 1948

Property Taxes	\$ 1,584.58
Poll Taxes	62.00

\$ 1,646.58

Added Taxes:

1 Poll Tax	2.00
Interest Collected	48.57
Cost of Tax Sale	10.54

\$ 1,707.69

*Credits*

Remittances to Treasurer

Year Ending Dec. 31, 1947

Property Taxes	\$ 1,563.58
Poll Taxes	56.00
Abatements:	
Property Taxes	12.60
Poll Taxes	4.00
Interested Collected	48.57
Cost of Tax Sale	10.54
Uncollected Taxes as of Jan. 1, 1948	
Property Taxes	8.40
Poll Taxes	4.00
	<hr/>
	\$ 1,707.69

SUMMARY OF WARRANT—LEVY OF 1945

*Debits*

Property Taxes	\$ 21.00
Poll Taxes	4.00
Special Poll Taxes	\$3.00
	<hr/>
	\$ 37.00
Underpayment due Treasurer	
in 1946	8.40
	<hr/>
Total Debits	\$ 45.40

*Credits*

Remittances to Treasurer

Year Ending Dec. 31, 1947

Underpayment to Treas.	
1945 Tax in 1946	8.40
Abatements:	
Regular Polls	2.00
Special Polls	6.00
Uncollected Taxes	
Property Tax	21.00
Poll, Regular	2.00
Polls, Special	6.00
	<hr/>
	45.40

**SUMMARY OF TAX SALES ACCOUNTS AS OF  
DECEMBER 31, 1947**

**DEBITS**

Taxes sold Town	1946	1945	1944	1943
Regular Sale	\$ 12.37	\$ 144.76		
Special Sale			\$ 80.01	\$ 87.67
Interest Collected		.08		
 Total Debits	 \$ 12.37	 \$ 144.84	 \$ 80.01	 \$ 87.67

**CREDITS**

Remittances to Treasurer	12.31			
Interest Collected	.08			
 Unredeemed Taxes	 \$ 12.37	 \$ 132.45	 \$ 80.01	 \$ 87.67
 Total Credits	 \$ 12.37	 \$ 144.84	 \$ 80.01	 \$ 87.67

**UNREDEEMED TAXES FROM TAX SALE ON  
ACCOUNT OF LEVIES OF**

	1946	1945	1944	1943
Marshall, C. F. &				
McNight, F. T.	\$ 12.37	\$ 10.05		
Allen, James E.		74.47	\$ 80.01	\$ 87.67
McNight		47.93		
	 \$ 12.37	 \$ 132.45	 \$ 80.01	 \$ 87.67

Respectively Submitted,  
E. P. FLINT, *Tax Collector*

## REPORT OF OVERSEER OF POOR

For the year 1947

The Overseer of the Poor has had no requests for aid or any other expense during 1947.

Respectfully submitted,

Hubert C. Hartwell, Sr.

Over eer of Poor

## FIRE COMPANY REPORT

December 31, 1946 to December 31, 1947

### *Receipts*

December 31, 1946	Unexpended balance	108.30
Jan. 1947	Refund on front end pump	191.53
Dec. 31, 1947	Received Town Treasurer, appropriation	200.00
	Total Receipts	\$499.83

### *Expenditures*

March 31,	Unity Road Garage, radiator	\$25.00
June 30,	Horace Cragin, Insurance—pump	5.20
July 1,	U. R. Chambers C. O. 2 recharge	3.05
Sept. 2	H. C. Hartwell, Jr., Gasoline can	2.33
Sept. 10	O. A. Ranta hose, fog nozzle & adapter	75.00
Dec. 2	O. A. Ranta, 1 doz. expansion rings	4.25
		\$114.83
Unexpended balance Dec. 31, 1947		385.00
		\$499.83

Horrace M. Cragin

Treasurer Lempster Fire Department

## FOREST FIRE PROBLEM SERIOUS

The year 1947 was one of the worst periods of drouth and forest fire occurrence in eastern United States history. Lack of water ruined crops, lowered water levels and dried up brooks everywhere. Three months of deficient rainfull and abnormally high temperatures resulted in many fires which were mostly well controlled and kept within bounds. Only the high winds beginning on October 23rd caused a few fires to escape beyond immediate control. These few fires resulted in burning some 15,000 acres and the loss of 63 or more buildings in four New Hampshire towns.

All October fires were costly. They burned deeply in the ground and required day and night patrol of large crews of men until the rains came late in October. Towns which escaped from serious fires might easily have been in the midst of the most serious conflagrations we had.

Govenor Dale closed the woods effective at midnight of October 15th. With the blow-up of October 23rd, a second proclamation closed all back roads and authorized towns to inaugurate patrol. The effect of this was to cut down subsequent fires for the rest of the dry period.

Local fire warden forces performed an admirable job to hold the more than 200 fires that occurred during this October period. Many men were taxed to the utmost as the emergency continued. To them and all those who did their work, the people of New Hampshire owe a debt of gratitude. The state forest fire control agency based on local town wardens and town crews wherever adequately equipped rose to the occasion and met the test in whatever town their services were needed.

It is now time to take stock everywhere of our fire fighting facilities for the season ahead and to make them adequate where necessary. To this end town fire plans and training programs for wardens, deputies and other key men in each district are being arranged or in progress. If equipment and tools are insufficient properly to equip the available man power in each community with the right tools for the job, they should be provided for at once. The yearly addition of fire tools to the town supply will generally need to be built up. The state sells tools to the towns and shares one-half their cost. Good equipment is important and can help greatly to keep both damage and fire costs at a min mum.

For many years we have requested our wardens not to issue

burning permits except on rainy days. This regulation will be in effect again this year as it is one of the best means of assuring such fires from getting out of control. Nine out of every ten fires can be prevented, 98 percent of all fires being due to human carelessness. Be sure to get a permit for any fire in or near woodland when the ground is free from snow. Be sure your fires are always out before you leave them. Help us in getting the travelling public to keep from throwing out lighted matches or cigarettes. Be careful of all fires in or near woodland.

F. J. BAKER

*District Chief*

#### 1947 Fire Record

Number of fires none

Acreage Burned none

Number of Fire Permits Issued— eleven

LUCIUS H. NICHOLS

*Forest Fire Warden*

## LEMPSTER TOWN FOREST CHAIRMAN'S REPORT—JANUARY 1948

The year 1947 has been one of much progress for the town forest and for the Long Pond recreational development. It is better organized and is sound financially. The committee realized enough money from the sale of timber to rough out a road system all the way to the end of the pond, put in some necessary bridges and culverts and have a substantial balance for further work.

At the 1947 town meeting the duties of the various member of the committee were announced, they are

1948 George L. Richardson, Financial Secretary  
1949 Hubert C. Hartwell, Construction Foreman  
1950 John Wirkkala, Business Manager  
1951 Harris H. Nichols, Secretary

The years refer to their term of office. It was voted then that this committee continue in office until 1948 and then one member be up for reelection each year. There was much discussion on the article about changing the name of Long Pond. This was finally laid over until such time as more people have seen the pond and have a better idea of what they wish to name it.

### TOWN FOREST

Sprague and Carlton of Keene had the hardwood on the sale area cut during June and July. The scale of logs was checked and the lot inspected by members of the committee and Bill Dussalut, County Forester to see that the terms of the contract were observed. The operation as a whole was fairly satisfactory. Hard maple, yellow birch, ash and soft maple were cut to a minimum stump diameter of 15 inches and beech was taken to a minimum stump diameter to 10 inches. As most of the lot ran to fairly large trees the cut overran the estimated volume of 135 M. originally intended to be cut on the selected tree basis. The actual cut of logs and amount received is as follows:

Hard maple, yellow birch, ash			
122,155 feet B.M.	@	15.00 M	\$ 1,832.32
Beech, soft maple			
62,701 feet B.M.	@	10.00 M	627.01
Spruce			
6,392 feet B.M.	@	10.00 M	63.92
<hr/>			
Totals 191,248			\$ 2,523.25

Bill Dussault's estimate for trees in these diameter limits estimated breast high was:

Hard maple	77,175 F.B.M.	Beech	61,701 F.B.M.
Yellow birch	18,715 F.B.M.	Soft maple	2,725 F.B.M.
Totals	95,890 F.B.M.		64,426 F.B.M.

The beech and soft map'e run close to the actual cut. The larger volume of maple cut is partly due to the butt swell which increased stump diameter above breast high diameter and to the large size of many of the maples which made estimation difficult. It was decided to sell the few large spruce to the logging operator as there was no immediate use for them by the town and if left exposed would die or blow down.

The lot has a good cover of young hardwood left which will prevent the soil drying out and provide a good start for the next crop. The hardwood tops may yet be salvaged as cordwood. The operator improved the road to the lot which will be a help in getting out cordwood or in reaching the gravel on this lot.

No other woods operations were attempted ths past year, but the opening up of the Long Pond road offers some good chances for pulpwood and cordwood cuttings if labor becomes available. Some christmas trees were sold again this year.

## LONG POND RECREATIONAL DEVELOPMENT

With funds available work on the access road to the pond was started in September. We were fortunate in securing the services of one of Arthur Whitcomb of Keene's 17 ton bulldozer and an excellent experienced operator, Mr. Robert Clough of Marlow. He showed a great deal of personal interest in the job, made no waste motions and gave us great value for our money. Labor at town road prices was difficult to obtain. Some was used to clear the roadside but this was found to be unnecessary when bulldozing operations started. Large hardwood trees and boulders weighing many tons were moved with ease, rough clearing of the road progressing almost as fast as a man could walk through some of the blowdown area. A mile of the old road was rough graded along the pond to the Washington town line. Dirt was pushed up for fill, culverts were laid, and their drainage opened, and the beached scooped all with the bulldozer. No other operation yielded so much of value for the money expended.

Abutments were built up, stringers cut, and the brook bridged, the outlet of the pond was crossed with a larger metal culvert with stoned and cemented abutments. Fill

pushed up by the bulldozer was tractor loaded and used to smooth some of the low places. The town tractor and grader smoothed and shaped the road as well as could be. Most of this work was done early in October when the ground was very dry and the road was soon surfaced with powder dry dust which was impossible to shape.

The roads and the shore of the pond were surveyed and this information is being plotted to show the extent and nature of the land available for camp sites.

The problems immediately confronting your committee are to decide:

1. The size and layout on the ground of the lots.
2. Whether to sell or lease lots and the price or rental.
3. Where to secure gravel for the road.

Other matters for consideration are fire prevention and protection, roadside cleanup, waterfront safety, control of traffic on the road, control of campers, layout of public areas and the possible building of a public shelter at the beach.

There is still considerable boundary survey work to do, the forested area should be typed and cruised so that the size, amount and composition of the growing stock will be known. Future plans for each area can then be worked out.

Richard B. Diehl, Chairman  
Lempster Town Forest and Long Pond  
Development Committee.

**LEMPSTER TOWN FOREST**  
Report of Financial Secretary

	Receipts	Expendi- tures
Apr. 1, 1947 Balance in treasury	\$ 247.84	
June 11 Received from Sprague and Carlton	300.00	
June 21 Received from Sprague and Carlton	339.46	
July    Received from Sprague and Carlton	898.74	
Aug.   Received from Sprague and Carlton	408.66	
Sept. 24 Kneeland Lumber Co.		63.92
Sept. 24 Paid Hubert Hartwell, Jr. Construction foreman as per Payroll No. 36		\$ 130.65

Oct. 8	Paid Hubert Hartwell, Jr.	
	Construction foreman as per	
	Payroll No. 37	320.60
Oct. 22	Paid Hubert Hartwell, Jr.	
	Construction foreman as per	
	Payroll No. 39A and 39B	370.52
Oct. 22	New England Metal Culvert Co.	
	for culvert	119.20
Oct. 22	Arthur Whitcomb for use of	
	bulldozer	516.15
Oct. 22	Arthur Whitcomb for use of	
	bulldozer	176.00
Oct. 22	New England Metal Culvert Co.	52.61
Dec. 31	Received from Sprague and	
	Carlton	512.74
Dec. 24	Sale of Christmas trees	32.75
Dec. 1	Paid H. C. Hartwell, Jr.	
	Construction foreman as	
	per Payroll No. 42	9.90
Dec. 31	Hubert C. Hartwell, Jr., for	
	materials	.60
	Total Receipts	\$ 2,804.11
	Total Expenditures	\$ 1,696.23
<hr/>		
Jan. 1, 1948	Balance on hand	1,107.88
<hr/>		
	\$ 2,804.11	\$ 2,804.11
<hr/>		
George L. Richardson		
<i>Financial Secretary</i>		

## STATE AID CONSTRUCTION STATEMENT

State Appropriation	\$1,000.00
Town Appropriation	319.50
Bal in State Treas. Jan. 1, 1947	3,364.36
	<hr/>
Unexpended bal in State Treas. Jan. 1, 1948	\$ 4,683.86

### Report on Long Pond Road for 1947

The road from the Washington road was bulldozed to Long Pond and down the length of the Pond, one short spur to the right, a small circle to the public beach, a loop to the point, and one other loop out towards the Pond. The total length of road bulldozed is 10,738 feet. The approximate cost per lineal feet is seven cents, which also includes 2 piles of fill bulldozed up in the field. This fill was hauled into spots where the bulldozer was unable to find any dirt; with the exception of one spot which needs a days hauling with two trucks. Approximately 500 yards of fill were hauled onto the road.

One wooden bridge built including abutments of stone. One 4ft. by 14ft. paved culvert laid complete with stone headers. Two 10 inches by 14 ft. paved culverts laid. One 10 inches by 16 ft. paved culvert laid. These above culverts were purchased this year. Three culverts purchased last year were also laid. The entire road was rounded with the road machine and town tractor. Because of the dry weather causing so much dust it was impossible to put the road in first class condition.

Cars and trucks driving over the road made ruts; therefore, it will be necessary to put some labor on the road in the spring before gravelling. About one and one quarter mile haul from gravel pit to entrance of road.

Respectfully submitted,  
Hubert C. Hartwell, Jr.

## WHITE PINE BLISTER RUST CONTROL

### Financial Statement

#### Town of Lempster—1947

Town funds expended	\$ 198.40
Cooperative funds expended	
Eradication	166.08
Mapping *	136.80
Total	\$ 501.28

Received from town	200.00
Expended from town	
funds	198.40
Balance due town	1.60
Area covered	380 acres
Currant and gooseberry bushes destroyed	4,652

A check in the amount of \$ 1.60 is enclosed to cover the balance due the town.

\* This covers a federal expenditure for making detailed maps of the control area.

### REPORT OF LIBRARY TRUSTEES

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#### Receipts

Cash on hand, Jan. 1, 1947	\$ 2.85
Received from Town Treasury	
Bal. 1946 appropriation \$ 59.00	
1947 appropriation 50.00	
	109.00
Fines collected	.30
Total Receipts	\$ 112.15

#### Payments

Lillian G. Hartwell,, Librarian	\$ 24.00
Horace M. Cragin, insurance	31.25
Caroline Stoughton Bookshop,	
31 new books	37.67
Total Payments	\$ 92.92
Cash on hand, January 1, 1948	\$ 19.23
Number of Volumes in Library, Jan. 1, 1947	2246
New books purchased	31
Gifts	2
Number of volumes in Library, Jan. 1, 1948	2279
Circulation for year including Bookmobile	2224

## NEW BOOKS

Names	Author
A Treasury of New England Folklore	B. A. Botkin
Miracle of the Bells	Russell Janney
Woman on Her Way	Faith Baldwin
New Hampshire	American Guide Issue
The Yearling	Marjorie Kinnan Rawlings
The Great White Hills of N. H.	Ernest Poole
Mrs. Mike	Benedict & Nancy Freedman
All That Glitters	Frances Parkinson Keyes
The River Road	" " "
Heritage Perilous	Jeffry Farnol
The Prairie Omnibus	Arthur Stringer
A Light in the Window	Mary Roberts Rineheart
Cluny Brown	Margery Sharp
The Iron Bronc	Will Ermine
Claudia	Rose Franken
The Hermit of Thunder King	Jackson Gregory
Fair Tomorrow	Emilie Loring
Keepers of the Faith	" " "
Gay Courage	Zane Grey
Wilderness Trek	Peter Field
The End of the Trail	Ernest Haycox
Long Storm	Bessie Streeter Aldrich
The Lieutenant's Lady	Joel Chandler Harris
Uncle Remus	Lloyd C. Douglass
Invitation to Live	Grace Livingston Hill
Spice Box	John A. Gould
Farmer Takes A Wife	Rosemary Taylor
Chicken Every Sunday	Helen Topping Miller
Last Lover	D. E. Stevenson
Miss Buncle Married	

Elsie M. Barton  
Harold B. Nichols  
Frances L. Wirkkala

*Library Trustees*

*To the Inhabitants of the School District in the Town of Lempster  
qualified to vote in District affairs!*

You are hereby notified to meet at Town Hall, in said East Lempster district on the 9th day of March 1948, at 1 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To consider any other business which may be brought Before the meeting.

Given under our hands at said Lempster this 7th day of February, 1948.

THOMAS C. SMITH  
FRANCES L. WIRKKALA  
LOIS M. CRAGIN  
*School Board*

A true Copy of Warrant—Attest:

THOMAS C. SMITH  
FRANCES L. WIRKKALA  
LOIS M. CRAGIN

# Report of Lempster School District

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## SUPERINTENDENT'S REPORT

*To the Lempster School Board!*

It is with pleasure that I herewith submit my second annual report. This year has been marked with a growing awareness of the important position of the schools in the welfare of the nation and the world. I feel confident that developments of this past year will mean more and better educational opportunities for our children.

World Wars I and II have left such an impact upon our lives that we have not yet become fully aware of its implications. Educators are doing a great deal of research in an attempt to equip our schools and our teachers so they may adequately prepare the children to meet the changing conditions. Supervisory Union No. 5 was singularly honored by being one of ten unions chosen by the State Office of Education to carry on a three day workshop in citizenship training. I'm sure the quality of teaching in our schools has improved as a result of this concentrated training. Plans now include a five day concentrated course in another of the subjects next year.

The teaching situation, rather than improving, is now in the most critical condition since 1940. Dr. Edgar Fuller recently released statistics showing that there is an expected shortage of three hundred teachers for our elementary schools. Needless to say, it is altogether too often the rural towns that suffer.

It is always a source of inspiration to work in a town whose parents are ready and willing to cooperate. Our schools can progress only as far as this cooperation goes and there are always many outlets for this spirit of cooperation in any school system.

I would like to express my appreciation for the support given me this past year. The friendly, cooperative spirit of the board has made my task much easier.

Respectfully submitted.

HENRY J. HASTINGS

## LEMPSTER STATISTICAL REPORT

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### LEMPSTER, 1946—1947

Number of teachers	2
Number of pupils	49
Pupils not absent nor late	5
Number of promotions	46
Number not promoted	3
Cases of tardiness	9
Pupils in high schools	18
Percent of attendance	91.221
Visits by board members	9
Visits by superintendent	30
Visits by citizens	25

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## FINANCIAL REPORT

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### EXPENSES FOR 1946—1947

Salaries of District Officers	\$143.00
Superintendent's excess salary	70.92
Truant Officer and school census	15.00
Expenses of administration	67.34
Teacher's salaries	2,642.55
Text books	78.63
Scholars' supplies	79.92
Other expenses of instruction	25.05
Janitor service	100.00
Fuel	131.00
Water, lights and janitor's supplies	80.15
Minor repairs and expenses	142.91
Medical inspection	127.50
Transportation of pupils	1,894.70
High school tuition	1,222.00
Other special activities	23.00
Per capita tax	108.00
Other fixed charges	48.60
	<hr/>
	\$7,000.27

**ITEMIZED ACCOUNT OF EXPENSES, 1946—1947**  
**SALARIES OF DISTRICT OFFICERS**

M. K. Olds, auditor	\$ 5.00
Thomas C. Smith, Member School Board	30.00
Frances L. Wirkkala, Member School Board	30.00
Christina Richardson, Chairman school Board and District Clerk	55.00
Harold B. Nichols, District Treasurer	20.00
Lucius Nichols, Moderator	3.00
	\$ 143.00

**SUPERINTENDENT'S EXCESS SALARY**

Mrs. Anne Worthley, treasurer Supervisory Union	\$ 70.92
	\$ 70.92

**TRUANT OFFICER AND SCHOOL CENSUS**

Thomas C. Smith, Turant Officer and School Census	\$ 15.00
	\$ 15.00

**EXPENSES OF ADMINISTRATION**

Eleanor Shelton, treasurer's Bond	\$ 7.50
Gerald Tashro, moving supplies	6.00
Supervisory Union No. 5, share of union clerk	23.40
First National Bank, service charge	3.50
Christina Richardson, transportation school board members to concord	5.00
Mrs. Anne Worthley, Treasurer, share of expenses for Union No. 5	2.00
N. H. School Boards Association, membership dues	3.00
Mrs. Frances Wirkkala, trip to Union meeting	3.00
Christina Richardson, postage and telephone	1.50
Edson C. Eastman Co., Inc., general fund record	10.11
Harold B. Nichols, postage	2.33
	\$ 67.34

### TEACHERS' SALARIES

Mrs. Frances D. Bailey	\$1,233.40
Miss Helen M. Berry	1,052.06
Collector of Internal Revenue	307.75
Teachers Retirement Board	49.44
	—————
	\$ 2,642.55

### TEXT BOOKS

Scott, Foresman & Co., books	\$ 24.43
Edward E. Babb & Co., books	.80
Berkly-Cardy Co., books	2.09
American Book Co., books	3.98
Silver Burdett Co., books	41.49
Ginn & Co., books	3.01
Macmillan Co., books	2.83
	—————
	\$ 78.63

### SCHOLARS' SUPPLIES

Edward E. Babb & Co., scholars' supplies	\$ 44.42
Chase's, scholars' supplies	.99
Benton Review Publishing Co., scholars' supplies	4.02
J. L. Hammett Co., scholars' supplies	3.64
Ginn & Co., scholars' supplies	4.82
Cascade Paper Co., scholars' supplies	8.78
Charlestown School District, scholars' supplies	13.25
	—————
	\$ 79.92

### OTHER EXPENSES OF INSTRUCTION

James Allen, Sr., teacher transportation	\$ 1.50
Aubrey Thomas, Sr., trip to Charlestown teachers	1.50
Am. Education Press, Inc., weekly readers	13.05
Travel Letters, travel letters	9.00
	—————
	\$ 25.05

### JANITOR SERVICE

James Allen, Jr., janitor service	\$ 50.00
E. M. Smith, janitor service	50.00
	<hr style="border-top: 1px solid black;"/>
	\$ 100.00
	<b>FUEL</b>
M. K. Olds, slabwood	\$ 18.00
Harold B. Nichols, trucking slabs	9.00
James Allen, Sr., 3 cords wood	48.00
Lucius Nichols, 3 1/2 cords wood	56.00
	<hr style="border-top: 1px solid black;"/>
	\$ 131.00

### LIGHTS AND JANITOR SUPPLIES

N. H. Electric Coop., Inc., lights	\$ 36.00
Mt. Kilburn Paper Co., janitor supplies	8.02
Edward E Babb & Co., janitor supplies	12.62
Martin's Hardware, 1 broom	1.39
Cascade Paper Co., janitor supplies	22.12
	<hr style="border-top: 1px solid black;"/>
	\$ 80.15

### MINOR REPAIRS AND EXPENSES

Elsie M. Barton, treasurer, 1/3 share culvert	\$ 41.16
Thomas C. Smith, labor and material	78.50
Martin's Hardware, material	4.78
E. M. Smith, labor and material	9.92
Beacon Watch Repair, service and cleaning colck	3.00
Silsby and Johnson, Inc., material	1.30
James Allen, Sr., labor and material	1.25
John Wirkkala, trucking desks	3.00
	<hr style="border-top: 1px solid black;"/>
	\$ 142.91

### MEDICAL INSPECTION

Mrs. Z. L. Hasham, medical inspection	\$ 127.50
	<hr style="border-top: 1px solid black;"/>
	\$ 127.50

### TRANSPORTATION OF PUPILS

James Allen, Sr.	\$ 900.00
Aubrey Thomas, Sr.	994.70
	<hr style="border-top: 1px solid black;"/>
	\$ 1,894.70

### HIGH SCHOOL TUITION

Alstead School District	\$ 80.00
Newport School District	1,142.00
	<hr/>
	\$ 1,222.00

### OTHER SPECIAL ACTIVITIES

Mrs. Frances Bailey, hot lunches	\$ 5.00
Miss Helen M. Berry, hot lunches	5.00
Edward E. Babb & Co., playground balls	3.64
Encyclopaedia Britannica Press	9.36
	<hr/>
	\$ 23.00

### PER CAPITA TAX

State Treasurer, 54 pupils	\$ 108.00
	<hr/>
	\$ 108.00

### OTHER FIXED CHARGES

Teachers Retirement Board, assessment for Mrs. Moody	\$ 48.60
	<hr/>
	\$ 48.60

### REVENUE

Balance in treasury, June 30, 1946	\$ 700.50
Surplus credit at bank	13.32
Received from Town of Lempster	3,250.76
Received from State Treasurer, state aid	3,286.37
Miss Maude Moody, broken windows	1.23
Universalist Society, lights in Chapel	6.00
Town of Lempster, lights in Town Hall	6.00
Town of Lempster, dog tax	113.63
Trustees of Trust Funds, interest	12.32
Mr. Waino Wirkkala, sale of blackboards, etc.	10.00
Mrs. Bailey, broken windows	.75
	<hr/>
	\$ 7,400.88

Total orders drawn	\$7,000.27
Balance June 30, 1947	400.61
	<hr/>
	\$ 7,400.88

THOMAS L. SMITH  
FRANCES L. WIRKKALA  
LOIS M. CRAGIN

*School Board*

## SCHOOL BOARD'S ESTIMATE FOR 1943—1949

### School District of Lempster

#### DETAILED STATEMENT OF EXPENDITURES

##### Support of Schools

Teachers' Salaries	\$ 4,050.00
Text Books	75.00
Scholars' Supplies	130.00
Flags and appurtenances	5.00
Other expenses of instruction	60.00
Janitor service	200.00
Fuel	135.00
Water, light janitors' supplies	87.00
Minor repairs and expenses	200.00
Health supervision (medical inspection)	134.00
Transportation of pupils	2,000.00
Payment of Elementary tuitions	
Other special activities	35.00
	<hr/>
	\$ 8,111.00

##### Other Statutory Requirements

Salaries of District Officers (fixed by district)	143.00
Truant Officer and School Census (fixed by district)	15.00
Payment of Tuition in High Schools and Academies estimated by Board	2,000.00
Superintendent's excess salary (fixed by Supervisory Union)	132.00
Per Capita Tax (reported by State Treasurer)	168.00
Other Obligations	189.29
	<hr/>
Total amount required to meet School Board's Budget	\$ 2,647.29
	<hr/>
	\$ 9,758.29

### ESTIMATE INCOME OF DISTRICT

Balance June 30,	700.00
State Aid (December Allotment)	4,600.00
Dog Tax (estimate)	75.00
Income from Trust Funds (estimate)	12.37
Other Estimated Income	12.00
Deduct Total Estimated Income (not raised by taxation)	<hr/> 5,399.37
Assessment Required to Balance School Board's Budget	<hr/> \$ 4,358.92

## SCHOOL TREASURER'S REPORT

For the Year Ending June 30, 1947  
1946

July 1. Balance in the Treasury	\$700.50
July 1. Cash Revenue to balance book with bank	13.32
Sept. 25 Elsie M. Barton, Town Treasurer	500.00
Oct. 21 Maude Moody, c le 'e1 to r p .ce Broken glass at Lempster School	1.23
Oct. 22 Elsie M. Barton, Town Treasurer	500.00
Nov. 21. Elsie M. Barton, Town Treasurer	500.00
Dec. 11. Elsie M. Barton, Town Treasurer	500.00
Dec. 18. State Treasurer, State Aid	3,286.37
Dec. 31. First Universalist Society, electricity for chapel	6.00
Dec. 31. Trustees of Trust Funds, interest on School Funds	12.32
1947	
Jan. 2. Elsie M. Barton, Dog tax	113.63
Jan. 10 Elsie M. Barton, Town Treasurer	1,250.76
Jan. 10 Elsie M. Barton, electricity in Town Hall	6.00
May 19. Waino Wirkkala, for sink and boards in Cragin School	10.00
June 26. Frances Baily, for broken windows in School	.75
Total Receipts during year	\$7,400.88
Less School Board orders paid	7,000.27
Balance in Treasury, July 1, 1947	\$400.61

HAROLD B. NICHOLS,  
*District Treasurer.*

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## AUDITOR'S REPORT

This is to certify that I have examined the books, vouchers  
bank statements and other financial records of the School  
Board and Treasurer of the School District of Lempster, N. H.  
for the fiscal year ending June 30, 1947, and I find them correctly  
cast and properly vouched.

MARSHALL K. OLDS  
*Auditor.*

## SCHOOL NURSE'S REPORT

I herewith submit my annual report as school nurse.

Number of school visits	22
Number of home visits	19

This year the Lempster Parent's Club carried on the annual school dental program by taking the children of Lempster schools to the office of the dentist.

Through the State Department of Education, the N. H. Crippled Children's Hearing Conservation program made it possible for all hard of hearing pupils to receive treatment by ear specialists.

Through the routine health inspection made by the school nurse, defects of ears, eyes, throat, teeth, posture, speech and nutrition may be found. The nurse, by training and experience, is able to suggest corrective measures necessary for correction of these defects.

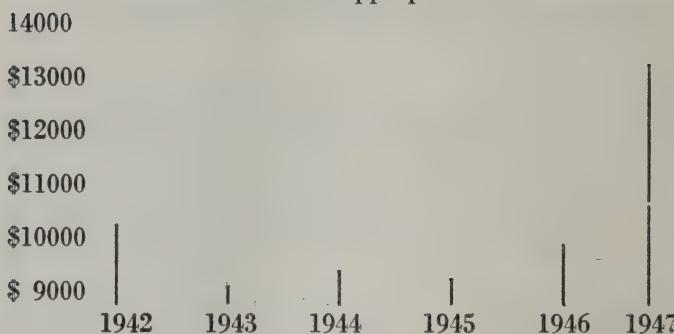
During the winter there were five conferences of superintendents of schools and school nurses. As a result of these conferences, the duties of a school nurse have been clearly defined. Thinking they may be of interest to you, I am including them as a part of my report. They are as follows:

1. Carry out fall inspection of all children, followed by notices to parents and by home visits.
2. Assist school physicians in examination of school children and in the preparation of standing orders to be posted in all schools.
3. Conduct vision and hearing tests and carry out necessary follow-up.
4. Supervise or attend first-aid cases. Check and equip first-aid kits for all schools.
5. Carry out monthly inspections (wieghing, measuring and noting symptoms.)
6. Make out monthly reports and records.
7. Stimulate clinics and assist at all clinics: dental, T.B., toxoid.
8. Offer guidance to teachers: noting symptoms and supplying materials for health education teaching.
9. Teach courses in first-aid and others.
10. Direct summer check-ups.
11. Follow-up handicapped children.
12. Supervise all children during epidemics.

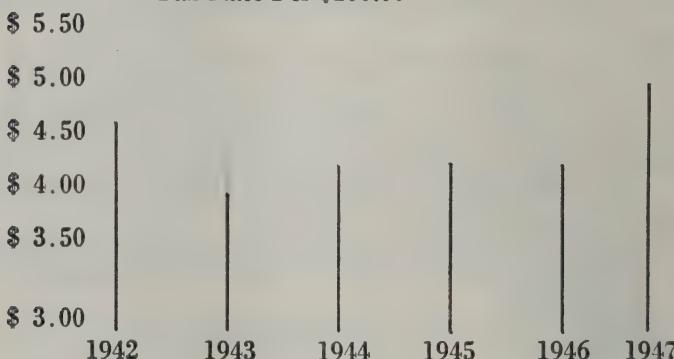
ZEPHYRINE L. HASHAM, R. N.

*School Nurse*

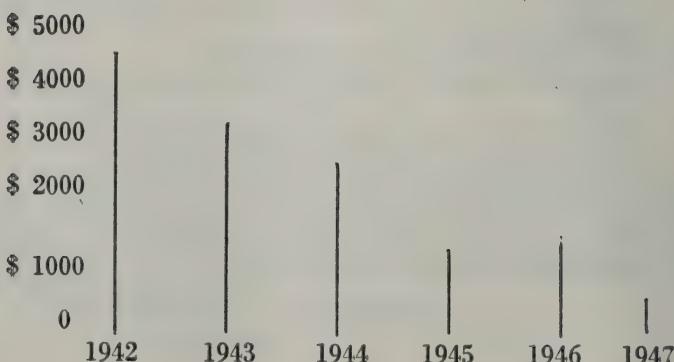
Amount of Appropriations



Tax Rate Per \$100.00



Net Debt



# Vital Statistics

## BIRTHS

Recorded in the Town of Lempster, N. H., for the year ending  
December 31, 1947

Date, Name of Child, Name of Father, Maiden Name of Mother.

May 2. Paula Murphy, Stephen J. Murphy, Rita F. Sampson

Sept. 8 Ronald Almon Clark, Almon Ezra Clark, Margaret Ella Hartwell

Dec. 21. Charles Douglas Cragin, Horace Moses Cragin, Lois Mary  
Morrison.

## MARRIAGES

Recorded in the Town of Lempster, N. H., for the year ending  
December 31, 1947

Date, Name and Surname of Groom and Bride, Names of Parents.

Feb. 3. Jeffrie Raymond Boutwell, Charlotte Jennie Nichols; Ray R.  
Boutwell, Goldie Flint; Lewis H. Nichols, Sr., Beatrice Harris.

Feb. 15. Earl Dennison Nichols, Lorraine Jeanette Trudeau; Lucius H  
Nichols, Beatrice Harris Nichols; Amos Trudeau, Jr., Aldea Goodreau.

Mar. 8. Edward Louis Young, Florence Emma Govette; Harry Young  
Sr., Helen Alice Leel; Eugene Goyette Sr., Corrine Bilodeau.

June 22. Nelson R. Prouty, Alma L. Frye; Robert Prouty, Mae Parker;  
Harry B. Frye, Ruth Barton.

Aug. 30. Eugene Pike, Ella Mildred St. Cyr; Milon Pike, Rose Lashway;  
Warren Thompson, Charlotte Donaldson.

Nov. 15. Edward Lester Howard, Phyllis Bernice Starkey; Lester William  
Howard, Gertrude Anne Hatch; Elmo Daniel Starkey, Bertha  
Ellen Davis.

## DEATHS

Recorded in the Town of Lempster, N. H., for the year ending  
December 31, 1947

DATE	Years	Months	Days
Mar. 6. Lizzie Lindwwod Hartwell	84	10	28
Oct. 8. Frank Oscar Berquist	70	10	7
Oct. 22. Elizabeth Perley	75	3	19
Nov. 20. Abbie Eveline Pitkin	75	9	17





